

27  
1954

**Annual  
Reports**

**Town of Bridgewater  
New Hampshire**

**For The Year  
Ending Dec. 31**

**1954**



# **ANNUAL REPORTS**

— OF THE —

**Selectmen, Clerk, Treasurer,**

**Road Agents, School Board**

**and Other Officials**

— OF THE —

**Town of Bridgewater**

— FOR THE —

**Year Ending December 31, 1954**

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1954

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Franklin, N. H.

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## TOWN OFFICERS

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### Town Clerk

ELIZABETH P. POLLARD

### Selectmen

HOLLIS L. POLLARD

ORA P. MORRILL

LESTER H. GALE

### Treasurer

CLAIRE MELLUS

### Tax Collector

EDWARD G. MELLUS

### Road Agent

JOHN L. JENNESS

### Fire Warden

EVERETT E. ATWOOD

### Police Officer

DELMORE BUCKLIN

### Supervisors

ELMER WISER

JANE COOK

ROBERT E. ERICKSON

### Trustees of Trust Funds

FRANCIS CLEMENT

HARRY SMITH

JOSEPHINE FLETCHER

### Library Trustees

GERTRUDE BUCKLIN

ALICE B. DICKINSON

ELIZABETH TORSEY

THE STATE OF NEW HAMPSHIRE  
TOWN WARRANT

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To the inhabitants of the Town of Bridgewater in the County of Grafton in said State, qualified to vote in Town affairs:

You are hereby notified to meet at Pasquaney Grange Hall in said Bridgewater on Tuesday, the eighth day of March, next at nine of the clock in the forenoon, to act upon the following subjects: Polls open 6 p. m.

1. To choose; a Selectman for three (3) years, a Selectman for two (2) years and, all other necessary Town Officers for the ensuing year.

2. To raise and appropriate such sums of money as may be necessary for General Government for the ensuing year.

3. To see if the Town will vote to raise and appropriate the sum of \$351.09 for T. R. A., providing the State contribute \$2,340.58.

4. To see what sum of money the Town will vote to raise and appropriate for maintenance of Class V highways and bridges (Town Roads).

5. To see what sum of money the Town will vote to raise and appropriate to maintain the service of the Town Dump.

6. To see if the Town will vote to authorize the Selectmen to contract Snow Removal for a period of 3 or 5 years.

7. To see what sum of money the Town will vote to raise and appropriate for Winter Sand and Snow Removal.

8. To see what sum the Town will vote to raise and appropriate for The Newfound Chamber of Commerce.

9. To see what sum the Town will vote to raise and ap-



propriate for The Lakes Region Assn.

10. To see if the Town will vote to raise and appropriate \$650.00 for Old Age Assistance.

11. To see what sum the Town will vote to raise and appropriate for Town Libraries.

12. To see what sum the Town will vote to raise and appropriate for Old Home Day.

13. To see what sum the Town will vote to raise and appropriate for Memorial Day.

14. To see if the Town will authorize the Selectmen to borrow a sum of money not to exceed \$3,000, for a term not to exceed two years.

15. To see if the Town will vote to raise and appropriate \$300.00 for interest.

16. To see if the Town will vote to authorize the Selectmen to borrow money in anticipation of taxes, and to deliver inventory blanks when assessing.

17. To transact any further business that may legally come before said meeting.

Given under our hands and seal, this eighteenth day of February, in the year of our Lord nineteen hundred and Fifty Five.

HOLLIS L. POLLARD

ORA P. MORRILL

LESTER H. GALE

Selectmen of Bridgewater

A true copy of Warrant—Attest:

HOLLIS L. POLLARD

ORA P. MORRILL

LESTER H. GALE

Selectmen of Bridgewater

# BUDGET OF THE TOWN OF BRIDGEWATER NEW HAMPSHIRE

Estimates of Revenue and Expenditures for the Ensuing Year January 1, 1955 to December 31, 1955. Compared with Estimated and Actual Revenue, Appropriations and Expenditures of the Previous Year January 1, 1954 to December 31, 1954.

SOURCES OF REVENUE	Estimated Revenue Previous Year 1954	Actual Revenue Previous Year 1954	Estimated Revenue Ensuing Year 1955.
<b>From State:</b>			
Interest and Dividends Tax	\$69.43		\$60.00
Railroad Tax		\$ .10	.11
Savings Bank Tax	65.98	65.98	65.00
<b>From Local Sources Except Taxes:</b>			
Dog Licenses	75.00	71.80	75.00
Interest Received on Taxes and Deposits		194.08	150.00
Motor Vehicle Permit Fees	1,000.00	1,334.59	900.00
<b>From Local Taxes Other Than</b>			
<b>Property Taxes:</b>			
Poll Taxes—Regular @ \$2	_____	256.00	250.00
<b>Total Revenues from All Sources</b>			
Except Property Taxes	\$1,210.41	\$1,922.55	
Amount to be raised by Prop. Taxes			\$27,772.85
<b>Total Revenues</b>	_____	_____	\$1,500.11

<b>PURPOSES OF EXPENDITURES</b>	<b>Appropriations Previous Year 1954</b>	<b>Actual Expenditures Previous Year 1954</b>	<b>Estimated Expend. Ensuing Year 1955</b>
<b>Current Maintenance Expenses:</b>			
<b>General Government</b>	\$2,000.00	\$2,103.63	
Town Officers' Salaries		1,103.49	1,100.00
Town Officers' Expenses		667.36	650.00
Election and Registration Expenses		231.25	100.00
Auto Permit Fees		101.50	100.00
<b>Protection of Persons and Property:</b>			
Police Department			50.00
<b>Health:</b>			
Town Dump and Garbage Removal		31.00	150.00
<b>Highways and Bridges:</b>			
Town Maintenance—Summer	4,500.00	4,506.07	4,500.00
Town Maintenance—Winter	2,500.00	2,535.75	2,000.00
Town Road Aid	349.10	365.10	351.09
<b>Libraries</b>	150.00	150.00	150.00
<b>Public Welfare:</b>			
Old Age Assistance	650.00	814.00	650.00
<b>Patriotic Purposes:</b>			
Memorial Day & Veterans' Assoc.	15.00	15.00	15.00
<b>Unclassified</b>			
Advertising and Regional Assocs.	75.00	75.00	75.00
<b>Interest</b>	250.00	190.36	300.00
<b>Payments to Other Governmental Divisions:</b>			
County Taxes	2,015.49	2,015.49	2,015.49
School Taxes	13,050.64	13,050.64	17,066.38
<b>Total Expenditures</b>	<b>\$25,555.23</b>	<b>\$27,955.64</b>	<b>\$29,272.96</b>

## SCHEDULE OF TOWN PROPERTY

Description	Amount
Town Hall	\$1,200.00
Furniture and Equipment	80.00
Libraries and Equipment	300.00
Fire Department	800.00
Highway Department	3,000.00
Schools, Land, Buildings and Equipment	3,200.00
	<hr/>
	\$8,500.00

### Certificate

This is to certify that the information in this report was taken from the official records and is complete to the best of our knowledge and belief.

HOLLIS L. POLLARD

ORA P. MORRILL

LESTER H. GALE

# SELECTMEN'S REPORT OF INVENTORY

Land and buildings	\$1,046,734.00
Electric Plants	74,093.00
8 Horses, Asses and Mules	360.00
6 Sheep	60.00
4 Neat stock	380.00
52 Cows	4,210.00
3 Portable mills	5,000.00
2 Gasoline pumps	300.00
Mills and machinery	2,000.00
Stock in Trade	17,700.00
	<hr/>
Total Gross Valuation	\$1,150,837.00
14 Less soldiers exemptions	13,000.00
	<hr/>
Net valuation	\$1,137,837.00
Taxes committed to collector	\$24,468.39
Tax rate	\$2.34

**DIVISION OF MUNICIPAL ACCOUNTING  
STATE TAX COMMISSION**

**Concord, New Hampshire**

February 3, 1955

Board of Selectmen  
Bridgewater, New Hampshire  
Gentlemen :

Submitted herewith is the report of the annual examination and audit of the accounts of the Town of Bridgewater for the fiscal year ended December 31, 1954, which was made by this Division in accordance with the vote of the Town. Exhibits as hereafter listed are included as part of the report.

**SCOPE OF AUDIT**

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk and Trustees of Trust Funds.

**FINANCIAL STATEMENTS**

**Comparative Balance Sheets—December 31,  
1953-December 31, 1954: (Exhibit A)**

Comparative Balance Sheets as of December 31, 1953 and December 31, 1954, are presented in Exhibit A. As indicated therein, the financial condition changed from a Surplus of \$162.68 to a Net Debt of \$1,214.32 in 1954.

**Analysis of Change in Financial Condition: (Exhibit B)**

An analysis of the change in financial condition of the Town during the year is made in Exhibit B, with the factors which caused the change indicated therein. These were as follows:

**Increases in Net Debt**

Net Budget Deficit	\$1,775.54	
1953 Head Tax Penalties Paid to State—Not Collected	8.50	
1953 Head Tax Paid to State—Subsequently Abated	5.00	
Deficiency in Commitment of 1953 Yield Taxes	10.00	
Adjustment to 1953 Balance Sheet—Yield Tax Reserve Account	47.35	
	<hr/>	\$1,846.39

### Decreases in Net Debt

Adjustment to 1953 Balance Sheet—	
Yield Tax Account	\$373.00
Increase in Accounts Receivable	69.43
Increase of Cash in Hands of Officials	24.96
1952 Head Tax Penalties Collected	2.00
	<hr/>
	\$469.39
Change in Financial Condition	<hr/>
	\$1,377.00
	<hr/>

### Comparative Statements of Appropriations and Expenditures—Estimated and Actual Revenues: (Exhibits C and D)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the the fiscal year ended December 31, 1954, are presented in Exhibits C and D. As indicated by the budget summary (Exhibit D), a net overdraft of appropriations of \$315.90, plus a net revenue deficit of \$1,459.64, resulted in a net budget deficit of \$1,775.54.

### Summary of Receipts and Expenditures: (Exhibit E)

A summary of receipts and expenditures for the fiscal year ended December 31, 1954, made up in accordance with the uniform classification of accounts, is included in Exhibit E. Proof of the Treasurer's balance as of December 31, 1954, is indicated in Exhibit F.

### AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds, were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of record. Receipts were checked by source insofar as possible and totals of receipts and expenditures verified. Book balances were verified by comparison with reconciled bank balances made from statements obtained from depository banks. Verification of uncollected taxes was made by mailing notices to delinquent taxpayers as indicated by the Collector's records.

## GENERAL COMMENTS

### Current Deficit:

The current financial condition of the Town changed from a current surplus of \$162.68 to a current deficit of \$1,214.32 during 1954, as shown by the following statement. There being no bonds or long term notes outstanding, the Net Debt and current deficit are of like amount.

	Dec. 31, '53	Dec. 31, '54
Total Assets	\$10,520.21	\$9,799.36
Total Current Liabilities	10,357.53	11,013.68

Current Surplus or (Deficit)	\$162.68	(\$1,214.32)
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For a town to remain in sound financial condition, the total assets should be sufficient to offset the current liabilities. It is therefore recommended that an appropriation of \$1,214.32 be included in the 1955 budget on account of the current deficit of this amount.

### Insufficiency of 1954 Taxes Assessed:

As indicated by Exhibit D, the 1954 taxes actually assessed were insufficient by \$2,309.38 to meet budgetary requirements. This was due to the fact that through error the amount of the 1954 assessed valuation was overstated by approximately \$100,000.00 in the summary inventory which was filed with the Tax Commission when the tax rate was approved. On the basis of the actual assessed valuation of taxable property, the 1954 tax rate should have been \$2.57 per hundred instead of \$2.34.

### Conclusion:

The provisions of Section 31, Chapter 211, of the Laws of 1939, require that this report or a summary of its essential features shall be published in the next annual town report.

We extend our thanks to the officials of the Town of Bridgewater for their assistance during the course of the audit.

Yours very truly,

HAROLD G. FOWLER, Director  
Division of Municipal Accounting  
State Tax Commission

C. David Sullivan, Auditor  
Joseph W. Boudreau, Accountant



## **Certificate of Audit**

This is to certify that we have examined and audited the accounts and records of the Town of Bridgewater for the fiscal year ended December 31, 1954. In our opinion the Exhibits included herewith reflect the true financial condition of the Town as of December 31, 1954, together with the results of operations for the period under review.

Respectfully submitted,

HAROLD G. FOWLER, Director

Division of Municipal Accounting  
State Tax Commission

C. David Sullivan, Auditor

Joseph W. Boudreau, Accountant

## EXHIBIT A

### TOWN OF BRIDGEWATER

#### Comparative Balance Sheets

As of December 31, 1953 and December 31, 1954

#### ASSETS

December 31, 1953      December 31, 1954

##### Cash:

In hands of Treas.	\$3,576.08	\$2,951.21
In hands of officials, Town Clerk		24.96
	<u>\$3,576.08</u>	<u>\$2,976.17</u>

##### Due from State of New Hampshire:

Int. & Dividends Tax		69.43
Bounties	24.25	139.75
Reimbursement a/c Exemp. of Growing Wood & Timber		41.94

##### Uncollected Taxes:

Levy of 1954		\$5,015.96
Levy of 1953	\$5,706.20	462.97
Levy of 1952	228.78	228.78
Levy of 1951	129.18	129.18
	<u>6,064.16</u>	<u>5,836.89</u>

##### Yield Taxes—Assessed—Not Committed:

Levy of 1953	545.72	
Levy of 1954		352.48
Unredeemed Taxes—Levy of 1953		82.70

##### Uncollected State Head Taxes:

Levy of 1954		\$240.00
Levy of 1953	\$280.00	50.00
Levy of 1952	30.00	10.00
	<u>310.00</u>	<u>300.00</u>

Total Assets	\$10,520.21	\$9,799.36
Net Debt		1,214.32
	<u>\$10,520.21</u>	<u>\$11,013.68</u>

## LIABILITIES

December 31, 1953    December 31, 1954

### Unexpended Balances of Appropriations:

Fire Department	\$328.50	\$305.95
Town Hall and Bldg.	207.10	
Town Dump		119.00
Insurance		138.93
Water Hole		300.00
	\$535.60	\$863.88
Yield Tax Deposit , 1954 a/c	39.16	39.16
Yield Tax Reserve	14.30	

### Due State of New Hampshire:

Collected—Not Remitted—

Head Taxes	\$10.00	\$10.00
Uncollected Head Taxes	280.00	250.00
	290.00	260.00

### Due School District:

Balance of Appro.	9,478.47	9,850.64
Total Liabilities	\$10,357.53	\$11,013.68
Surplus	162.68	
Total Liabilities & Surplus	\$10,520.21	\$11,013.68

## EXHIBIT B

### TOWN OF BRIDGEWATER

#### Analysis of Change of Financial Condition Fiscal Year Ended December 31, 1954

Surplus—December 31, 1953	\$162.68
Net Debt—December 31, 1954	1,214.32
	<hr/>
Change in Financial Condition	\$1,377.00

#### Factors Affecting Change in Financial Condition

##### Increases in Debt:

Net Budget Deficit—(Exhibit D)	\$1,775.54
1953 Head Tax Penalties Paid to	
State—Not Collected	8.50
1953 Head Tax Paid to State	
and Subsequently Abated	5.00
Deficiency in Commitment—	
1953 Yield Taxes	10.00
Adjustment to 953 Balance Sheet	
Yield Tax Reserve a/c	47.35
	<hr/>
	\$1,846.39

##### Decreases in Debt

Adjustment to 1953 Balance Sheet	
Yield Tax Asset a/c	\$373.00
Increase in Accounts Receivable	69.43
Increase of Cash in Hands	
of Officials	24.96
1952 Head Tax Penalties Collected	2.00
	<hr/>
	469.39
	<hr/>
	\$1,377.00

# EXHIBIT C TOWN OF BRIDGEWATER

## Comparative Statement of Appropriations and Expenditures Fiscal Year Ended December 31, 1954

	Forwarded From 1953	Appropriations	Receipts and Reimbursements	Total Amount Available	Expenditures \$1,103.49)	Unexpended	Overdraft	Assets	Liabilities
Town Officers' Salaries									
Town Clerk's Motor Vehicle		\$2,000.00		2,000.00	101.50)		\$103.60		
Permit Fees					667.36)				
Town Officers' Expenses					231.25)				
Election & Registration Exp.					115.81	91.29			305.95
Town Hall and Other Bldgs. \$207.10				207.10	22.55				119.00
Fire Dept., Incl. Forest Fires 328.50				328.50	31.00				
Town Dump		150.00		150.00	365.10		16.00		
Town Road Aid		349.10		349.10	7,090.82		90.82		
Town Maintenance		7,000.00		7,000.00					
Vital Statistics									
Whittimore Point Road		1,700.00		1,700.00	1,558.52	141.48			
Insurance		250.00		250.00	111.07				138.93
Libraries		150.00		150.00	150.00				
Old Age Assistance		650.00		650.00	814.00		164.00		
Town Poor		200.00	\$180.00	380.00	299.14	80.86			



# EXHIBIT D -- TOWN OF BRIDGEWATER

## Statement of Estimated and Actual Revenues and Budget Summary

Fiscal Year Ended December 31, 1954

SOURCE	REVENUES		
	Estimated	Actual	Excess      Deficit
Interest and Dividends Tax	\$69.43		\$69.43
Railroad Tax		\$ .10	\$ .10
Savings Bank Tax	65.98	65.98	
Reimbursement a/c Exemption of Growing Wood and Timber	456.07	456.07	
Motor Vehicle Permit Fees	1,000.00	1,334.59	334.59
Dog Licenses	75.00	71.80	3.20
Filing Fees		8.00	8.00
Old Checks Cancelled		48.52	48.52
Rent of Town Equipment		78.75	78.75
Refunds		2.40	2.40
Tax Collector's Excess Credits		2.22	2.22

# EXHIBIT D (Continued)

Deficiency of Taxes Committed Under	Estimated	Actual	Excess	Deficit
Budgetary Requirements	2,309.38			2,309.38
Added Taxes		178.69	178.69	
Interest on Taxes		194.08	194.08	
Head Tax Commission Fees		75.02	75.02	
	\$3,975.86	\$2,516.22	\$922.37	\$2,382.01
	<b>Budget Summary</b>			
Overdrafts of Appropriations		\$763.57		
Unexpended Balances of Appropriations		447.67		
Net Overdraft of Appropriations			\$315.90	
Estimated Revenues		\$3,975.86		
Actual Revenues		2,516.22		
Net Revenue Deficit			1,459.64	
Net Budget Deficit				\$1,775.54



## EXHIBIT E

### TOWN OF BRIDGEWATER

#### Classified Summary of Receipts and Expenditures Fiscal Year Ended Dec. 31, 1954

##### Receipts

##### From Local Taxes:

##### Current Levy:

Property Taxes	\$19,466.64	
Poll Taxes	158.00	
State Head Taxes	545.00	
	<hr/>	\$20,169.64

##### Prior Years:

Property Taxes	\$5,470.28	
Poll Taxes	72.00	
Yield Taxes	563.74	
Head Taxes	225.00	
	<hr/>	6,331.03
Interest on Taxes		194.08
Head Tax Penalties		19.50
		<hr/>
		\$26,714.25

##### State of New Hampshire:

Savings Bank Tax	\$65.98	
Railroad Tax	.10	
	<hr/>	66.08

##### From Local Sources, Except Taxes:

Dog Licenses	\$71.80	
Filing Fees	8.00	
Equipment Rental	78.75	
Motor Vehicle Permit Fees	1,334.59	
	<hr/>	1,493.14

##### Receipts Other than Current Revenue:

Temporary Loans	\$21,000.00
-----------------	-------------

##### Refunds:

Town Poor Account	\$180.00	
Blister Rust	2.40	
Old Check Cancelled	48.52	
	<hr/>	230.92
		<hr/>
		\$21,230.92

Total Receipts from all Sources	\$49,504.39
Balance—December 31, 1953	3,576.08
	<hr/>
Grand Total	\$53,080.47

**EXHIBIT E (Continued)****Expenditures****General Government:**

Town Officers' Salaries	\$1,078.49	
Town Officers' Expenses	665.08	
Election and Registration	231.25	
Town Hall and Other Town Bldgs.	115.81	
Auto Permit Fees	101.50	
	<hr/>	\$2,192.13

**Protection of Persons and Property:**

Police	\$27.28	
Fire	22.55	
Bounties	115.50	
Insurance	111.07	
	<hr/>	276.40

**Health:**

Town Dump		31.00
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**Highways and Bridges:**

Town Road Aid	\$365.10	
---------------	----------	--

**Town Maintenance:**

Summer	\$4,506.07	
Winter	2,535.75	
Point Road Project	1,558.52	
Withholding Taxes	49.00	
	<hr/>	8,649.34
		9,014.44

**Libraries**

150.00

**Public Welfare:**

Old Age Assistance	\$814.00	
Town Poor	299.14	
	<hr/>	1,113.14

**Patriotic Purposes:**

Memorial Day and Other Celebrations	\$15.00	
Old Home Day	150.00	
	<hr/>	165.00

**Unclassified:**

Advertising and Regional Ass'ns	\$75.00	
Taxes Bought by Town	82.70	
Refunds	67.80	
Timber Tax Reimbursement,		
State of New Hampshire	321.35	
	<hr/>	546.85

**Interest:**

Payments on Temporary Loans	\$190.36
-----------------------------	----------

**Indebtedness:**

Payments on Temporary Loans	21,000.00
-----------------------------	-----------

**Payments to Other Governmental Divisions:****State Head Taxes and Penalties Paid  
to State Treasurer:**

1953 Levy	\$265.20	
1954 Levy	490.78	
	<hr/>	\$755.98

County Taxes	2,015.49
--------------	----------

**School District:**

1953-54 Appropriation	\$9,478.47	
1954-55 Appropriation	3,200.00	
	<hr/>	12,678.47
		<hr/>
		15,449.94

Total Expenditures for All Purposes	\$50,129.26
-------------------------------------	-------------

Balance—December 31, 1954	2,951.21
	<hr/>

Grand Total	\$53,080.47
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## **EXHIBIT F**

### **TOWN OF BRIDGEWATER**

#### **Summary of Receipts and Expenditures and Proof of Treasurer's Balance**

##### **Fiscal Year Ended December 31, 1954**

Balance December 31, 1953	\$3,576.08	
Receipts During Year	49,504.39	
	<hr/>	\$53,080.47
Expenditures During Year		50,129.26
Balance December 31, 1954		<hr/> \$2,951.21

##### **Proof of Balance**

Balance in the First National Bank of Bristol, as per Statement Dated December 31, 1954		\$5,952.68
Add: Deposit not Credited:		
January 4, 1955		2,141.85
	<hr/>	\$8,094.53
Less: Outstanding Checks		5,143.32
	<hr/>	
Balance December 31, 1954		\$2,951.21

## EXHIBIT G

### TOWN OF BRIDGEWATER

Fiscal Year Ended December 31, 1954

Summary of Warrant—Levy of 1954

#### Debits

##### Taxes Committed to Collector:

Property Taxes	\$24,220.37
Poll Taxes	256.00

##### Added Taxes:

Property Taxes	172.69
Poll Taxes	6.00
	<hr/>
	\$24,655.06

#### Credits

##### Remittances to Treasurer:

A/c Property Taxes	\$19,466.64
A/c Poll Taxes	158.00

##### Abatements:

A/c Property Taxes	4.68
A/c Poll Taxes	12.00

##### Uncollected Taxes, Dec. 31, 1954:

Property Taxes	4,923.96
Poll Taxes	92.00
	<hr/>
	\$24,657.28
Less—Excess Credit	2.22
	<hr/>
	\$24,655.06

# EXHIBIT G-1

## TOWN OF BRIDGEWATER

### Summary of Tax Warrants—Levies of Prior Years

Fiscal Year Ended December 31, 1954

	Levies of:		
	1953	1952	1951
<b>Debits</b>			
<b>Uncollected Taxes Dec. 31, 1953:</b>			
Property Taxes	\$5,614.20		
Poll Taxes	92.00	4.00	
Yield Taxes		224.78	129.18
<b>Taxes Committed to Collector:</b>			
Yield Taxes	918.72		
Interest	194.08		
	<hr/>	<hr/>	<hr/>
	\$6,819.00	\$228.78	\$129.18
<b>Credits</b>			
<b>Remittances to Treasurer:</b>			
A/c Property Taxes	\$5,470.28		
A/c Poll Taxes	72.00		
A/c Yield Taxes	563.75		
A/c Interest	194.08		
<b>Abatements Allowed:</b>			
Property Taxes	45.92		
Poll Taxes	10.00		
<b>Uncollected Taxes—Dec. 31, 1954:</b>			
Property Taxes	98.00		
Poll Taxes	10.00	4.00	
Yield Taxes	354.97	224.78	129.18
	<hr/>	<hr/>	<hr/>
	\$6,819.00	\$228.78	\$129.18

## EXHIBIT G-2

### TOWN OF BRIDGEWATER

#### Summary of Tax Sale Account

Fiscal Year Ended December 31, 1954

	Levy of 1953
<b>Debit</b>	
Tax Sale—September 28, 1954	\$82.70
<b>Credit</b>	
Unredeemed Taxes, Dec. 31, 1954	\$82.70

## EXHIBIT G-3

### TOWN OF BRIDGEWATER

#### Summary of State Head Tax Warrants Levies of 1952, 1953 and 1954

	Levy of '52		Levy of '53		Levy of '54 Head Taxes
	Head Taxes	Penalties	Head Taxes	Penalties	
<b>Debits</b>					
Uncollected Head Taxes					
Dec. 31, 1953	\$30.00		\$280.00		
Head Taxes Com-					
mitted to Collector					\$780.00
Added Head Taxes					20.00
Penalties Collected		\$2.00		\$17.50	
	<hr/>		<hr/>		
	\$30.00	\$2.00	\$280.00	\$17.50	\$800.00
<b>Credits</b>					
<b>Remittances to Treas.</b>					
A/c Head Taxes	\$20.00		\$205.00		\$545.00
A/c Penalties		\$2.00		\$17.50	
Abatements			\$25.00		15.00
Uncollected State Head					
Taxes, Dec. 31, '54	10.00		50.00		240.00
	<hr/>		<hr/>		
	\$30.00	\$2.00	\$280.00	\$17.50	\$800.00

## EXHIBIT H

### TOWN OF BRIDGEWATER

#### Summary of Town Clerk's Motor Vehicle Permits and Dog License Accounts

Fiscal Year Ended December 31, 1954

##### Debits

##### Motor Vehicle Permits Issued:

1953 No. 19585—19591	\$5.64	
1954 No. 20051—20248	1,353.91	
	<hr/>	\$1,359.55

##### Dog Licenses Issued:

25 @ \$2.00	\$50.00	
1 Kennel	25.00	
	<hr/>	\$75.00

##### Less: Fees Retained:

26 @ \$.20	5.20	
	<hr/>	
	\$69.80	
Penalties Collected	2.00	
	<hr/>	71.80
Filing Fees		8.00
		<hr/>
		\$1,439.35

##### Credits

##### Remittances to Treasurer:

A/c Motor Vehicle Permits	\$1,334.59	
Dog Licenses & Penalties	71.80	
Filing Fees	8.00	
	<hr/>	\$1,414.39

##### Cash on Hand— Dec. 31, 1954:

A/c Motor Vehicle Permits	24.96	
	<hr/>	\$1,439.35



**Summary of Trust Fund Principal, Income and Investments**  
**Fiscal Year Ended December 31, 1954**

## Investments

## EXHIBIT J

### TOWN OF BRIDGEWATER

#### Town Officers' Surety Bonds

	1954		Term
	Number	Amount	Beginning
<b>Town Clerk:</b>			
Elizabeth Pollard Century Indemnity Co.	S-324604	\$1,000.00	March 9, 1954
<b>Tax Collector:</b>			
Edward G. Mellus Century Indemnity Co.	S-324621	\$4,600.00	March 9, 1954
<b>Town Treasurer:</b>			
Claire Mellus Century Indemnity Co.	S-324605	\$5,000.00	March 9, 1954
<b>Road Agent:</b>			
John L. Jenness Century Indemnity Co.	S-324602	\$1,250.00	March 9, 1954
<b>Agent for Snow Removal:</b>			
John L. Jenness Century Indemnity Co.	S-324603	\$1,250.00	March 9, 1954
<b>Trustees of Trust Funds:</b>			
Josephine Fletcher Century Indemnity Co.	S-301374	\$1,000.00	March 10, 1953
Harry Smith Century Indemnity Co.	S-275175	\$1,000.00	March 11, 1952
Francis Clement Century Indemnity Co.	S-324622	\$1,000.00	March 9, 1954

## DETAILED STATEMENT OF EXPENDITURES

### Town Officers' Salaries

Ora P. Morrill, Selectman	\$150.00
Charles M. Fessenden, Selectman	150.00
Hollis L. Pollard, Ch. of Selectman	350.00
Edward G. Mellus, Collector	328.49
Elizabeth P. Pollard, Clerk	50.00
Claire A. Mellus, Treasurer	50.00

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\$1,078.49

### Town Officers' Expenses

Journal-Transcript, Reports	\$257.44
Edson Eastman, Vouchers	20.75
N. H. Assessors' Ass'n., Dues	3.00
Record Print, Notices	3.50
Record Print, Notices	3.50
Edson Eastman, Dog Tags	4.95
Brown and Saltmarsh, Supplies	2.73
John C. Ray, T. O. Bonds	76.50
Anna Proctor, Transfer Names	.80
F. J. Shores, Transfers	13.10
State Tax Commission, Audit	61.91
Brown and Saltmarsh, Supplies	32.85
Enterprise Press	2.00
Ida Horner, Dues Tax Collector Ass'n.	3.00
Jane M. Cook, Supervisors' Expense	6.05
Enterprise Press, Printing	16.50
Brown and Saltmarsh, Supplies	12.50
Ora P. Morrill, Expense	16.50
Charles M. Fessenden, Expense	35.00
L. K. Tilton, Audit	10.00
Edward G. Mellus, Tax Collector Expense	10.50
Braintree Office Machine Service	15.00
Claire Mellus, Expense	3.00
Hollis Pollard, Expense	37.82
Elizabeth Pollard, Expense	15.50
Bristol Bank, Service Charge	.68

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\$665.08

**DETAILED PAYMENTS (Continued)****Election and Registration**

Geneva Fogg, ballott clerk, '53	\$5.00
Elmer Wiser, supervisor '53	11.00
Enterprise Press, printing notices	13.00
Jane Cook, supervisor	16.45
Jane Cook, supervisor	31.50
Pasquaney Grange, hall rent	46.00
Record Print	9.30
Elmer Wiser, supervisor '54	49.00
Geneva Fogg, ballot clerk, '54	15.00
Ethel Young, ballot clerk, '53 and '54	20.00
Edward Mellus, Moderator '54	15.00

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\$231.25

**Town Hall**

N. H. Electric Coop. Inc., lights	\$24.00
John Ray, insurance	91.81

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\$115.81

**Town Dump**

Robert Pollard, labor	\$8.00
Leon Corbett, labor	8.00
Everett Morrill, labor	3.00
Ira Morrill, labor	4.00
Harry W. Smith, labor	8.00

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\$31.00

**T. R. A.**

Neil Davis, medical	\$16.00
State of N. H.	349.10

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\$365.10

**Compensation Insurance**

John C. Ray	\$111.07
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## REPORT OF JOHN L. JENNESS, Road Agent

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### Summer Roads

J. L. Jenness, labor and truck	\$1,425.55
Maurice Jenness, labor	904.00
Mitchell Jenness, labor	173.80
Ira Morrill, labor	334.60
Harry Smith, labor	26.00
Robert Cass, labor	64.00
George Radcliff, labor	29.30
Wayne Radcliff, labor	38.60
Delmore Bucklin, repairs on grader and gas	204.84
Kyle Willoughby, labor	29.90
Victor Morrill, labor	37.00
F. W. Clement, labor	20.00
Everett Atwood, plank	28.57
Alpheus Woodard, truck	35.55
Ernest Woodard, truck	40.95
Arnold Barnard, truck	35.55
P. Knoles, truck	29.20
Russell Palmer, truck	40.95
A. L. Downing, shovel	76.50
Robert Brown, gravel	20.80
Foy Tire Co., Huber tire	80.88
H. J. Follansby, shovels	10.05
Bartlett Auto., welding on Huber	23.38
Power's Garage, changing Huber tire	1.00
Eisenhower's Hardware, stone pickers	8.50
Renny Rogers, gravel (point road)	24.50
Scott Machinery, repairs on Huber	22.00
Gulf Oil	6.25
R. R. Express, on Huber parts	2.97
Chet Walker, gravel	4.05
West Auto, Huber part	1.12
Rand's, bolts	4.44
Chase Grain, culverts	131.39
G. Ober & Son, gas, batteries, etc.	143.47

# ROAD AGENT'S REPORT (Continued)

John Ray, insurance	60.70
Tilton Sand, patch for point road	81.06
Central Petroleum Co., oil	56.04
Wilder's, bolts	1.05
Murray Machinery, parts for Huber	94.47
Kibby Equipment, parts for Huber	67.75
Interstate Tire Co., tire and tube for Huber	85.34

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Total	\$4,506.07
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## Winter Roads

J. L. Jenness, plowing and sanding (truck)	\$892.20
Maurice Jenness, plowing and labor (truck)	851.00
Victor Morrill, labor	90.00
Ira Morrill, labor	64.80
Robert Cass, labor	67.00
Leonadis Mitchell, labor	7.00
Lester Gilpatric, labor	5.00
Mitchell Jenness, labor	7.00
Harry Smith, labor	30.00
Allan Ackerman, labor	8.00
Robert Pollard, labor	6.00
A. L. Downing, shovel	68.00
Fred Hussey, sand	27.00
Nathan Morrison, plowing	24.00
Penn Hampshire Oil, anti-freeze	17.50
Chase Grain, salt	51.60
Central Petroleum Co.	56.10
Delmore Bucklin, truck	31.60
Hugh Evans, welding	43.75
R. C. Hazelton, plow blades	23.43
Pease Motors, belt power lift	3.25
Charles Gould, welding	22.56
G. A. Ober, gas, battery charging, rental, etc.	82.06
W. Buckley	9.35
Town of Hebron, plowing Hunt Road	34.00
John Marsh, insurance on snow plow	13.55

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Total	\$2,535.75
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## LIBRARY REPORT

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### River Road Branch

Books Loaned :	
Adult	
Fiction	179
Non-Fiction	67
Juvenile	
Fiction	35
Non-Fiction	45
	<hr/>
Total	326
Books Purchased	31
Gifts	9
	<hr/>
Total Books Added	40
Borrowed from Bookmobile	98
Borrowed from State Library	3
Borrowed from Hill Station	20
	<hr/>
Total Books Borrowed	121
Number of Borrowers	40

The River Road Station is using its share of the balance to buy a copy of the Columbia University one volume encyclopedia.

The following have given books to the library: Mrs. Leland Mitchell, Miss Arlene Miller, friends of Ina Atwood, New Hampton Library, Stella Brown, Mrs. Morgan Hart, David Dickinson, Jr.

### Bridgewater Turnpike Library Branch

The patronage at the Turnpike Station for year ending Dec. 31, 1954 showed an increase over the past years. I visited 6 different libraries to learn their operation and layout. Having received my portion of the town appropriation at the Christmas season, I purchased no books, how-

## LIBRARY REPORT (Continued)

ever as of Dec. 31, 1954 there is an order in progress which a report will be made in March.

Jan. 1, 1954 Books on Hand	373
Books Purchased	0
Gifts During the Year	25
	<hr/>
	398
Books Borrowed from Bookmobile	209
Books Borrowed from State Library	7
	<hr/>
	216
Total Books Available	614
Books Loaned:	
(23) Adults	381
(5) Children	132
	<hr/>
Total	513

Respectfully,

GERTRUDE M. BUCKLIN

## LIBRARY FINANCIAL REPORT

	Receipts	
Balance Jan. 1, 1954		\$93.71
Bank Interest		.75
Town Appropriation		150.00
		<hr/>
Total		\$244.46
	Expenses	
1953 Salaries:		
Hill Station	\$5.00	
River Road Station	10.00	
Turnpike Station	10.00	
1954 Salaries:		
Hill Station	5.00	
River Road Station	10.00	
Turnpike Station	10.00	
Books (River Road)	59.75	
	<hr/>	109.75
		<hr/>
Balance Dec. 31, 1954		\$134.71

Respectfully submitted,

ALICE DICKINSON



## REPORT OF CEMETERY TRUST FUNDS

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December 31, 1954

Whittemore Point Cemetery	\$991.94
Webster Cross Cemetery	164.79
Emerson Cemetery	636.88
Emerson, Batchelder lot fund	629.45
Old Home Cemetery	1,101.98
	<hr/>
	\$3,525.04

Payments :

Whittemore Point	\$30.00
Webster Cross	5.00
Emerson Cemetery	10.00
Emerson, Batchelder lot	10.00
Old Home Cemetery	42.00
Balance in Savings Banks	3,428.04
	<hr/>
	\$3,525.04

HARRY SMITH

JOSEPHINE H. FLETCHER

FRANCIS CLEMENT

Trustees

## OLD HOME WEEK

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Cash on Hand August 1, 1954	\$64.71
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### Receipts :

Interest	1.08
Donation	1.00
Sunday Service Contribution	20.17
From Town Dec. 31	150.00
	<hr/>
	\$236.96

### Payments :

Phil Spaulding, tuning piano	\$7.50
Sunday Service	10.00
Stanley Torsey, illness gift	20.17
Record Print, leaflets	14.75
Adam's Market, beans	8.77
Coffee	2.30
Paper plates, napkins, etc.	3.94
Children's prizes and candy	6.05
Dance wax and tickets	1.49
Orchestra deficit	5.00
In Plymouth Savings Bank	156.99
	<hr/>
	\$236.96

JOSEPHINE H. FLETCHER,

Treasurer

**Report**  
of the  
**School District**

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**School Directory**

Edward G. Mellus	Moderator
Alice Dickinson	Treasurer
Gertrude Bucklin	Clerk
Edward G. Mellus	Auditor

**School Board**

Catherine Drew	Term expires 1955
Warren Sleeper	Term expires 1956
Nancy Gray	Term expires 1957

**Teacher**

Helen H. Merrill	River Road
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**Attendance Officer**

Clara Jenness

**Superintendent of Schools**

C. Maurice Gray

**School Nurse**

Ellen F. Williams, R.N.

## THE STATE OF NEW HAMPSHIRE

### SCHOOL WARRANT

---

To the Inhabitants of the School district in the Town of Bridgewater qualified to vote in district affairs:

You are hereby notified to meet at the Grange Hall in said district on the 1st. day of March 1955, at eight o'clock in the afternoon, to act upon the following subjects:

1. To choose a Moderator for the coming year.
2. To choose a Clerk for the ensuing year.
3. To choose a Member of the School Board for the ensuing three years.
4. To choose a Member of the School Board for the ensuing year.
5. To choose a Treasurer for the ensuing year.
6. To determine and appoint the salaries of the School Board and Truant Officer and fix the compensation of any other officers or agent of the district.
7. To hear the reports of Agents, Auditors, Committees, or Officers chosen, and pass any vote relating thereto.
8. To choose Agents, Auditors and Committees in relation to any subject embraced in this warrant.
9. To see if the district will vote to make any alteration in the amount of money required to be assessed for the ensuing year for the support of public schools and the payment of the statutory obligations of the district, as determined by the school board in its annual report.
10. To see if the district will vote to raise and appropriate a sum not to exceed \$3,000 to send the pupils in grades

7 and 8 at the River Road School out of town to school.

11. To see if the school district will vote to enlarge the River Road Schoolhouse by adding and equipping a second classroom.

12. To see what sum of money the school district will vote to appropriate to enlarge the River Road Schoolhouse by adding and equipping a second classroom; and to authorize the school board to issue notes or bonds, and to determine the terms and conditions upon which the notes or bonds shall be issued including their sale and time and place of payment of principal and interest, in accordance with the provisions of the Municipal Finance Act of 1953, and any amendments thereto. (A 2/3 vote is necessary to carry this motion, and must be taken by actual count and so recorded by the clerk.)

13. To transact any other business which may legally come before said meeting.

Given under our hands at said Bridgewater this 10th. day of February 1955.

CATHERINE H. DREW

WARREN SLEEPER

NANCY E. GRAY

School Board of Bridgewater

A true copy of Warrant—Attest:

CATHERINE H. DREW

WARREN SLEEPER

NANCY E. GRAY

School Board of Bridgewater

## COMPARATIVE BUDGETS

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Item	Expend. 1953-54	Budget 1954-55	Estimated Budget 1955-56
<b>ADMINISTRATION:</b>			
Salaries of district officers	\$74.25	\$99.00	\$124.00
Superintendent's salary	247.34	229.95	220.83
Tax for state wide supervision	86.00	116.00	104.00
Salaries of admin. personnel	116.20	110.25	121.00
Supplies and expenses	239.76	280.00	300.00
<b>INSTRUCTION</b>			
Teacher's salary	2,913.62	2,650.00	2,650.00
Music	297.12	300.00	300.00
Books and other aids	112.17	100.00	150.00
Scholar's supplies	204.97	125.00	150.00
Supplies and other expenses			10.00
<b>OPERATION OF SCHOOL PLANT:</b>			
Salary of janitor	35.75	25.00	25.00
Fuel or heat	153.31	150.00	160.00
Water, light, supplies & exp.	121.48	150.00	150.00
<b>MAINTENANCE OF SCHOOL PLANT:</b>			
Repairs & replacements	66.92	150.00	50.00
<b>AUXILIARY ACTIVITIES:</b>			
Health supervision	182.01	104.16	116.55
Transportation of pupils	3,000.00	3,060.00	2,655.00
Tuition, high school	3,365.28	3,260.00	3,300.00
Tuition, elementary	1,420.75	1,625.00	1,800.00
<b>FIXED CHARGES:</b>			
Retirement	244.35	210.00	210.00
Insurance, treas. bonds & exp.	20.00	60.00	20.00
<b>CONTINGENCY FUND</b>		300.00	600.00
<b>CAPITAL OUTLAY:</b>			
Additions and improvements		300.00	3,850.00
New Equipment	55.30		
<b>TOTAL EXPENDITURES</b>	<b>\$12,955.58</b>	<b>\$13,404.36</b>	<b>\$17,066.38</b>

**FINANCIAL REPORT**  
**of**  
**School Treasurer and School Board**

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**For Fiscal Year Ending June 30, 1954**

**Treasurer's Report**

Summary:

Cash on hand July 1, 1953		\$89.78
Received from Selectmen, current appropriation	\$13,128.47	
Received from all Other Sources	91.05	
	<hr/>	
Total Receipts		\$13,219.52
		<hr/>
Total Amount Available for Fiscal Year		\$13,309.30
Less School Board Orders Paid		12,955.58
		<hr/>
Balance on hand June 30, 1954		\$353.72

ALICE B. DICKINSON, Treasurer

June 30, 1954

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**Auditor's Certificate**

This is to certify that I have examined the books, vouchers, bank statements and other financial records of the treasurer of the school district of Bridgewater of which the above is a true summary for the fiscal year ending June 30, 1954 and find them correct in all respects.

EDWARD G. MELLUS, Auditor

July 14, 1954

## SCHOOL BOARD'S REPORT

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### Receipts:

From Selectmen, appropriation	\$13,128.47
From Supt. Union No. 4, refund on Supt's and Nurse's Salary	88.47
From Merrimack Farmers Exchange, refund	2.58
Total Receipts	<hr/> \$13,219.52
Cash on hand June 30, 1953	89.78
Grand Total	<hr/> \$13,309.30

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## SCHOOL BOARD'S ESTIMATE

1955-56

Estimated Balance	\$300.00
District Assessment	16,766.38
Total Appropriation	<hr/> \$17,066.38



## DETAILED STATEMENT OF PAYMENTS

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### Salaries of District Officers:

Catherine H. Drew, school board	\$25.00	
Elizabeth Pollard, school board	18.75	
Clara Jenness, truant officer and census	15.00	
Alice B. Dickinson, treasurer	12.50	
Edward Mellus, Auditor	6.00	
	<hr/>	\$77.25

### Superintendent's Salary:

Supervisory Union No. 4	\$313.74
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### Expenses of Administration:

The Enterprise Press, notices	\$3.50	
The Record Print, notices	9.00	
Supervisory Union No. 4, Clerk & office expenses	147.74	
First National Bank, service charge	5.20	
N. H. School Boards Association, dues	3.00	
Catherine Drew, expenses	4.64	
Elizabeth Pollard, expenses	1.40	
Alice B. Dickinson, expenses	4.08	
Burroughs' Corp., adding machine	108.00	
	<hr/>	\$286.56

### Teacher's Salary:

Helen Merrill	\$2,338.82	
Director of Internal Revenue	380.64	
N. H. Teachers Retirement System	191.61	
Anna Moses, substitute	23.84	
	<hr/>	\$2,934.91

**Textbooks:**

Martin & Murray Co.	\$15.45	
Silver Burdett Co.	1.66	
Ira Zer Allen	4.10	
Arlo Publishing Co.	13.48	
The Macmillan Co.	9.36	
Beckley-Cardy Co.	1.82	
Row, Peterson & Co.	2.90	
J. L. Hammett Co.	4.16	
The L. W. Singer Co., Inc.	19.21	
Scott, Foresman & Co.	34.03	
	<hr/>	\$106.17

**Scholars' Supplies:**

Silver Burdett Co.	\$8.66	
Ginn & Co.	1.56	
J. L. Hammett Co.	71.06	
Houghton Mifflin Co.	11.98	
Allyn & Bacon, Inc.	2.28	
American Education Publications	2.00	
Row, Peterson & Co.	30.06	
Estelle Watts	1.60	
Goldsmith Bros.	9.94	
Supervisory Union No. 4	8.13	
Brown & Saltmarsh, Inc.	4.30	
Cascade Paper Co.	26.14	
Milton Bradley Co.	7.83	
Houghton Mifflin Co.	11.13	
American Book Co.	1.57	
Laidlaw Bros.	3.50	
Follett Publishing Co.	3.23	
	<hr/>	\$204.97

**Other Expenses of Instruction:**

Estelle Watts	\$271.20	
N. H. Teachers Retirement System	28.80	
	<hr/>	\$300.00

**Janitor's Salary:**

Helen Merrill	\$30.00
Charles Bucklin	4.75

Bristol School District	1.00	
	<hr/>	\$35.75
<b>Fuel:</b>		
Burness Swett		\$152.31
<b>Water, Lights and Janitor's Supplies:</b>		
White River Paper Co.	\$58.92	
Masury-Young Co.	12.15	
Rand's Hardware	3.19	
H. J. Follansbee Co.	4.93	
N. H. Electric Coop.	42.29	
	<hr/>	\$121.48
<b>Minor Repairs &amp; Expenses:</b>		
J. L. Hammett Co.	\$1.04	
Martha Phinney	3.00	
Shirley Tucker	3.00	
Albert Blake	55.88	
Harold S. Sheffield	10.00	
	<hr/>	\$72.92
<b>Health Supervision:</b>		
Supervisory Union No. 4, nurse's salary	\$179.53	
W. G. McCrillis, supplies	1.04	
Ellen F. Williams, R. N., mileage to clinic	1.44	
	<hr/>	\$182.01
<b>Transportation of Pupils:</b>		
Pearle Morrill	\$1,416.00	
Clara Jenness	\$1,584.00	
	<hr/>	\$3,000.00
<b>Tuition, High School:</b>		
Plymouth School District	\$1,428.04	
Bristol School District	1,937.24	
	<hr/>	\$3,365.28
<b>Tuition, Elementary:</b>		
Plymouth School District	\$195.00	
Bristol School District	1,199.11	
Hebron School District	26.64	
	<hr/>	\$1,420.75

**DETAILED PAYMENTS (Continued)**

**Per Capita Tax**

State Treasurer	\$86.00
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**Insurance & Other Fixed Charges:**

John C. Ray	\$20.00
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**New Equipment:**

J. L. Hammett Co.	\$55.30
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**Retirement:**

N. H. Teachers Retirement System	\$197.78
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Supervisory Union No. 4, Supt. &	
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Nurse	22.40
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	<hr/>	\$220.18
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Total Payments		<hr/>	\$12,955.58
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**Certificate**

This is to certify that the information contained in this report was taken from official records and is complete and correct to the best of my knowledge and belief. The accounts are kept in accordance with Section 24 of Chapter 82 of the Revised laws of New Hampshire, 1942, and upon forms prescribed by the State Tax Commission.

CATHERINE H. DREW

WARREN SLEEPER

NANCY GRAY

School Board

## SUPERINTENDENT'S REPORT

We quite often see articles in newspapers and magazines written by nationally syndicated columnists "panning" education and "telling" educators what ought to be done. Simply because one becomes an authority in the field of politics, foreign affairs, farm subsidies, or even football, does not qualify one as an expert in all things. The expert on what can be done in an ungraded rural school is to be found in an ungraded rural school; the expert on what can be done in a small high school is to be found in the small high school. These columnist experts are unacquainted with the "educational facts of life" and will remain so until such time as they actually spend a year, more or less, in an actual situation teaching the pupils themselves. Of course *they cannot afford* to do this and a quick, superficial survey plus a few interviews and a posed picture or two must be the basis of material for an expression of opinion. Unfortunate it is that their opinions are so widely read, and believed. Now all of us in the educational field can improve our work and have the potential of always doing a better job. Much remains to be discovered and learned in the field of human conduct, but for a college president or a noted columnist to write that *all* pupils in high school should have a couple of years of Latin, or three years of college preparatory mathematics is too absurd to merit additional space. Our pupils must be taught to read current publications with the proverbial grain of salt. Freedom of the press is not license, and carries on its shoulders the greatest of responsibilities.

Once again we enter a legislative year with political leaders of both parties pledged to no new sources of tax revenue

## SUPERINTENDENT'S REPORT (Continued)

which simply means that the local property tax will continue to bear the major part of increased costs of educating our children. Even granting the possibility of a stable economy, costs of education will increase where: 1) There are significant increases in the school population; 2) There is need of extensive remodeling or new buildings; 3) Where new educational offerings become necessary; 4) Where there is competition for teachers. There is an old, and elementary, law to be found in any high school economics text book that where there is a limited supply and an increasing demand for a commodity the price will increase. Numerically there will be a shortage of teachers for many years ahead; qualitatively speaking there is always a shortage. Teachers have the benefit now of being in the driver's seat of a "selling market." Until such time as state aid becomes available in sufficient quantity to absorb these increasing costs the local property owner will pay the bill. Only when this condition has been met will state aid, in still larger quantities, be of any great value in lessening the burden on the property owner. If you, as a property owner, are willing to absorb these costs there is, and will be, no need of new taxes; if you really want tax relief new sources of revenue are necessary, in the opinion of the writer. To say that it doesn't make any difference because the consumer pays the bill anyway is to overlook the fact that different people consume different things, and all consumers in the State of New Hampshire do not live here "the year round" nor do they all own property! There are several towns in this union which could well use several times the aid now being received. Other towns can not have modern buildings until special building aid is allocated from a higher level either state or federal. What do you want for your children? Are you willing to "pay the freight" on present tax bases? There are the vital questions. The squeaky

wheel gets the grease. Legislators have sensitive ears!

The River Road School at the present time has 32 pupils in grades 1-7 inclusive. Next year there will probably be 6 more entering the first grade making a possible enrollment of 38. To say that you can not "keep school" with this number is obviously not true, but to say that the individual pupil can get the attention he needs is not, in my estimation, true. The school day is limited in its length, a teacher is limited in her strength, and 37 pupils in 8 grades can get neither the organizational time nor the actual helping time that is possible with fewer grades and pupils. It is probably too much to expect to ask you to keep only the first four grades in this school and send the upper four elsewhere but from a purely educational point of view that is just what I would recommend.

Youngsters entering the first grade need, and should receive, a great deal of individual help throughout each day, and, at the beginning of the year, almost every minute. A good start in the first grade is very necessary, making this grade the most important single grade in a school system. A good start is needed not only in the fundamentals but in proper attitudes, and in personal and social adjustments.

However, keeping the first six grades, numbering about 26, would not be too bad and much better than 38 in all eight grades, and the cost would be less. Elementary tuitions are approaching the \$200 per pupil level (\$185 in Bristol for 1955-56) and this cost for 11 pupils would be \$2,200. Then there would be the cost of transportation which would vary depending on the particular situation.

It is unfortunate that this influx of pupils occurs when physical repairs to the building are an absolute necessity. Several other towns in my district have experienced a sim-

## SUPERINTENDENT'S REPORT (Continued)

ilar influx and later experienced a decreasing school population. This may not prove to be the case here but in a small school the change in residence of one family can make quite a difference in the enrollment of a particular school. The toilet problem has been postponed longer than it should have been. Accordingly the school board has included \$3,850 in its budget to acquire water, install flush toilets, and make necessary repairs always accompanying such a project. A steady supply of good water is needed but not an excessive amount (4-5 gal. per minute have proven sufficient.) Costs for this are anyone's guess depending on how it is done, and even then there is quite an element of luck involved. A dug well permitting gravity feed would be the cheapest and best provided the source is within a reasonable distance of the school. An artesian well has the advantage of being on the owner's property and close to the building. Costs vary from 6-8 dollars per foot plus cost of a good pumping system. Where this has been done it has taken 12-1,500 dollars. Present plans are based on an estimated figure (by a contractor) of \$2,850 for everything but the water supply. \$1,000 has been included for a dug well and, with favorable "breaks", this should be more than enough. Any money not needed would be shown as a balance to reduce the assessment the following year.

Material changes in school housing do not of themselves guarantee improved learning. Most Bridgewater pupils do not have the benefits of handwriting supervision nor of supervised activities such as bands, plays, sports, and ordinary playground activities not to mention shop and home economics for grades 7 and 8. Just the ordinary values derived from competing with many others their own age should not be forgotten.

It is increasingly difficult to find qualified teachers, or



those whom the state will permit to teach, to fill rural school positions. As a matter of fact it is difficult to find any teacher for any position, that of the rural school being one of the more difficult, and hence a matter of degree rather than a new problem. We have not always been as fortunate as now in choosing teachers. The present day graduate has her choice of positions, and the very best are in a national market. They are not choosing rural schools. Beginning salaries of graduates from P. T. C. averaged over \$2,800 last year.

Respectfully submitted,

C. MAURICE GRAY

## SUPERVISORY UNION NO. 4 BUDGET

N. H. Laws Chapter 135, paragraph 43. "The school boards of the several districts forming a supervisory union shall meet between April first and June first in each year at a time and place fixed by the chairmen of the several boards, and organize by choosing a chairman, a secretary and a treasurer. They shall, when necessary, nominate a superintendent or superintendents, fix the salary or salaries, and apportion the same among the several districts and certify the apportionment to their respective treasurers and to the state board of education."

Chapter 135, paragraph 47. "At a meeting held before January first of each year the supervisory union board shall adopt a budget required for the expenses of the supervisory union for the next fiscal year, which budget may include the salary and expenses of supervisors of health, physical education, music, art and guidance, and any other employees, and expenses necessary for the operation of the supervisory union . . . . The basis for apportionment shall be one-half on the average membership of the previous school year and one-half on the last adjusted (Ch. 157, 1951) valuation of the district."

The chart of expenses (on the next page) is based on action taken by the union.

# SUPERVISORY UNION NO. 4 BUDGET

1953-54

District	\$2 Per Capita to State	*Supt's Salary	Supt's. Travel Expense	Office	Conv. Fund	Supt. Sec'y	Nurse's Salary	Totals
Alexandria	\$138.00	\$191.42	\$58.90	\$22.09	\$5.89	\$103.08	\$119.10	\$500.48
Bridgewater	86.00	215.80	66.40	24.90	6.64	116.20	122.60	552.54
Bristol	510.00	1,198.92	368.90	138.34	36.89	645.58	798.52	3,187.15
Canaan	618.00	897.98	276.30	103.61	27.63	483.52	634.02	2,423.06
Danbury	224.00	247.64	76.20	28.58	7.62	133.35	170.77	664.16
Grafton	168.00	227.82	70.10	26.29	7.01	122.67	148.88	602.77
Groton	36.00	98.80	30.40	11.40	3.04	53.20		196.84
Hebron	30.00	141.06	43.40	16.27	4.34	75.95	78.29	359.31
Orange	50.00	30.36	9.40	3.52	.94	16.45	14.96	75.83
Totals	\$1,860.00	\$3,250.00	\$1,000.00	\$375.00	\$100.00	\$1,750.00	\$2,087.14	\$8,562.14
Received from State	\$2,750.00	\$2,750.00						

\*The State increased its share from \$2,275 to \$2,750 making refunds totalling \$475 to the districts on Supt's salary. Hence these figures, which are net, will not reconcile with detailed statements representing gross payments.

## GENERAL STATISTICS

### Enrollment by Grades

Grade	1	2	3	4	5	6	7	8	Total
1953-54	4	4	5	3	2	5	0	0	23
1954-55									
Dec. 24	3	5	5	4	3	5	6		31

### District Totals

	Av. Attend.	Av. Abs.	Av. Memb.	% Attend.
1953-54	20.9	1.3	22.2	93.1
1954-55				
Dec. 24	27.7	.98	28.7	96.5

### Tuition Pupils

Bristol—Rate \$300 H. S.	\$185 Elem.	
Pupil		Grade
Stephen Sleeper		1
Harvey Fogg		2
Joyce Bailey		2
Lawrence Fogg		4
Jacob Brooker, beginning Oct. 18		5
Cecily Fowler		5
Brenda Morrill		5
Leon Romprey, beginning Oct. 18		6
Paul Morrill		8
Marcia Fowler		9
Marjorie Martel		9
Virginia Morgan		10
Martha Phinney		10
Shirley Tucker		10
Nancy White to Sept. 27		10
Shila Burbank		11
Robert Cook to Sept. 17		12
Phyllis Corneau		12
Norton White to Sept. 27		12
Plymouth—Rate \$290 H. S.	\$200 Elem.	
Sharon Tapply		3
Mitchell Jenness		10
William Dickinson		11
Kyle Willoughby		12

## School Calendar — 1955-56

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Open Sept. 7 (Wed.)	Close Dec. 21 (Wed.)
Open Jan. 3 (Tues)	Close Feb. 17
Open Feb. 27	Close April 20
Open April 30	Close June 13 (Wed.)
Days out : Nov. 24, 25; May 30 (Wed.)	

Pupils may have one day of their own choice without penalty to attend a fair. Close 12:30 Nov. 23, Dec. 21.

Total number of days required by state board is 180 days including three for institutes and conventions and up to five for workshops.

Pupils must enter if six by September 30 and may enter if six by Jan. 1.

Vaccination is required by state law unless child has written excuse from doctor.

## Vital Statistics

### Deaths—Town of Bridgewater Jan. 1, 1954 to Dec. 31, 1954

Date	Persons Deceased	Age in Years	Cause of Death	Dr. Signing Certificate
Jan. 31	Ina Maude Atwood	63	Coronary thrombosis	Samuel Feiner, M. D.

# Marriages—Town of Bridgewater Jan. 1, 1954 to Dec. 31, 1954

Date	Place	Name of Persons	Age	Person	Performing	Ceremony
Mar. 27	Plymouth	Philip M. Eastman, Jr. Bernice Arlene Wiser	33 34		Hubert Mann Catholic Priest	
July 9	Bristol	Allen Akerman Merle May Boyd	21 31	A. Brownlow Thompson Methodist Minister		
Dec. 8	Bristol	Allan Harry Littlefield Shirley Ruth Brock	30 20	A. Brownlow Thompson Methodist Minister		
Dec. 31	Plymouth	Thomas Ernest Bonaccorsi Elizabeth Ann Barnes	25 22	Rev. Deane Hodges Clergyman		

# Births—Town of Bridgewater Jan 1, 1954 to Dec. 31, 1954

Date	Name of Child	No. of Child	Place of Birth	Father's Name	Mother's Maiden Name
Jan. 29	Norma Jean	5	Plymouth	Norman Sanborn Boyd	Merle Ward
Mar. 3	Timothy Homans	5	Plymouth	Leonidas Mitchell	Dorothy Jean Carr
Mar. 5	George Otis Jr.	1	Plymouth	George Otis Phinney, Jr.	Martha Ruth Boynton
July. 14	Diane Lynn	5	Plymouth	Paul Bradley Torsey	Mary Elizabeth Atwood
Aug. 4	Martha June	3	Franklin	Warren Sleeper	Vera Louise Tenney
Aug. 27	Mary Ann	10	Plymouth	Ellsworth Everett Pickering	Elvira Knudd
Nov. 1	Donald Everett Jr.	1	Plymouth	Donald Everett Atwood, Jr.	Arberta Belle Thompson



## MEMORANDA





